



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-136984-12]

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Section 752 and Related Party Rules

Correction

In proposed rule document 2013-29420, appearing on pages 76092 through 76096 in the issue of Monday, December 16, 2013, make the following correction:

On page 76094, in the second column, on the tenth line, insert the following:

D. Special Rule Where Entity Structured To Avoid Related Person Status

Section 1.752-4(b)(2)(iv) provides special rules for when an entity is structured to avoid related person status. The proposed regulations do not propose any changes to these rules. However, as a result of other changes made to simplify the organization of §1.752-4, the rules in §1.752-4(b)(2)(iv) are now in §1.752-4(b)(4) of the proposed regulations. In addition, the example in §1.752-4(b)(2)(iv)(C) is now Example 5 under §1.752-4(b)(5) of the proposed regulations.